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Attorney Docket No. 27585-018

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Martin C. Flautt et al.
Serial No.: 09/409,457
Filed: September 30, 1999
For: SUPERABSORBENT WATER-RESISTANT COATINGS

Examiner: Dr. Kelechi C. Egwim
Art Unit: 1713

Mail Stop: RESPONSE (FEE)
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL LETTER

Sir:

Transmitted herewith for filing in the above-identified application are the following documents:

1. Response to Office Action Mailed October 1, 2003;
2. Petition for Three Months Extension of Time;
3. Copy of Revocation of Prior Power of Attorney and Appointment of New Power of Attorney; and
4. Return Post Card.

Enclosed please find a check in the amount of \$475.00 to cover the requisite small entity fee to file the petition for extension of time. The Commissioner is hereby authorized to charge any requisite fee or credit any overpayment to Deposit Account No. 50-0311, Referencing Attorney Docket No. 27585-018. A duplicate copy of this transmittal letter is enclosed.

Respectfully submitted,

Carol H. Peters

Registration No. 45,010
MINTZ, LEVIN, COHN, FERRIS
GLOVSKY and POPEO, P.C.
Attorneys for Applicant(s)
One Financial Center
Boston, MA 02111
Telephone: 617/348-4914
Facsimile: 617/542-2241
email: cpeters@mintz.com

Date: April 1, 2004
X4/1/04